IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE SEVENTH DAY OF MARCH
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE M.H.S. ANSARI

and
THE HON'BLE MR JUSTICE T.CH.SURYA RAO

WRIT PETITION NO : 4016 of 2005

Between:

M/s. Hindustan Lever Limited, Moosapet, Ranga Reddy District,
Rep by its Sales Tax Assistant, Mr. N. Madhavan

..... PETITIONER

AND

1 The Assistant Commissioner (CT) LTU, Hyderabad Rural Division,

Hyderabad.
2 The Appellate Deputy Commissioner (CT) Hyderabad Rural Division,

Hyderabad.
3 The Additional Commissioner (CT) Legal, Andhra Pradesh, Nampally,

Hyderabad.
4 The Manager, Standard Chartered Bank, Cash Management Services,
6-3-1090, R.B. Road, Somajiguda, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue a Writ of Certiorari or any other appropriate writ or order or direction quashing the garnishee notice dated 25-2-2005 issued by the 1st Respondent under Section 17 of the APGST Act and further restrain the 1st Respondent from taking any coercive steps for recovery of balance disputed tax of Rs. 9,47,992/- for the assessment year 2004-05 (September 2004 to November 2004) pending disposal of the appeal before the 2nd respondent or revision application before the 3rd respondent for the year 2004-05 and pass such other order or orders as the Hon'ble

Court may deem fit and proper in the circumstances of the case

Counsel for the Petitioner: MR.BHASKAR REDDY VEMIREDDY

Counsel for the Respondents: GP FOR COMMERCIAL TAX

The Court made the following :

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ORAL ORDER: (Per TCSR.J)

Petitioner seeks to assail the garnishee order issued by the 1st respondent herein dated 25.2.2005 under Section 17 of the APGST Act even when the appeal preferred before the 2nd respondent is pending adjudication.

When the 2nd respondent rejected the request of the petitioner for grant of stay pending adjudication of the appeal before him, the writ petitioner preferred a revision before the 3rd respondent – Additional Commissioner (CT) Legal requesting to grant stay and the same is pending consideration before the 3rd respondent.

Without entering into the merits of the case leaving it to be adjudicated by the 2nd respondent before whom the appeal is pending, we are inclined to dispose of the writ petition itself by passing the order as under:

“The petitioner shall deposit 50% of the disputed tax exclusive of the amount, if any deposited while preferring the appeal before the 2nd respondent on or before 31.3.2005 and on such deposit, the 2nd respondent shall dispose of the appeal pending before him by passing appropriate orders in accordance with law. On such deposit, the garnishee order issued by the 3rd respondent stands raised.”

Accordingly, the writ petition is disposed of with directions as above. But in the circumstances, no orders as to costs.

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07….03….2005

msv.

To

1 The Assistant Commissioner (CT) LTU, Hyderabad Rural Division,

Hyderabad.
2 The Appellate Deputy Commissioner (CT) Hyderabad Rural Division,

Hyderabad.
3 The Additional Commissioner (CT) Legal, Andhra Pradesh, Nampally,

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4 The Manager, Standard Chartered Bank, Cash Management Services,
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5 2 CCs to the Government Pleader for Commercial Taxes, High Court

of A.P. Hyderabad.

6 2 CD copies.